

Policy

POLICY TITLE: SUBSISTENCE & TRAVEL EXPENSES

POLICY NO.: ADM-12-41

RESOLUTION: 028-26

EFFECTIVE DATE: 2026-01-01

DEPARTMENT RESPONSIBLE: Finance

NEXT REVIEW DATE: 2027-01-01

POLICY STATEMENT:

The Municipal District of Lesser Slave River No. 124 (MDLSR) shall reimburse business expenses incurred by employees in the performance of their duties. Where employees incur such expenses, it is expected that logic and good business sense prevail.

DEFINITIONS:

“**Employee**” means Salaried and Wage Employees, Reeve, Councilors, and any Board or Committee Member that incurs costs associated with the performance of their regular duties.

“**MDSLRL**” means the Municipal District of Lesser Slave River No. 124.

Principle:

Subsistence and travel expenses are based on annual rates prescribed by Canada Revenue Agency (CRA) and provided to Council in January of every year for review and approval.

1. Mileage will be paid as outlined in Appendix A.
2. Commercial travel will be paid at economy rates.
3. Staff who attend any approved business event away from the work site, but not requiring an overnight stay, and where meals are not provided or special dietary requirements are warranted, will receive meal allowances (inclusive of GST) as outlined in Appendix A. (* Alcoholic beverages will not be paid for).

4. Hotel accommodations and other travel expenses (parking, taxis, etc.) will require a receipt in order to be reimbursed. Staff may utilize private accommodations and will be paid as outlined in Appendix A for overnight accommodation only.
5. An incidental allowance per day as outlined in Appendix A will be provided to cover incidental and miscellaneous expenses.
6. Spouses' registration fees, banquet tickets, meal allowances and travel expenses will **NOT** be paid.
7. Expenses for staff will be paid at the discretion of the Chief Administrative Officer, Director, or Manager.
8. Reimbursement claims should be submitted for processing within 30 days of the end of the current budget year. No reimbursement shall be made after the budget year to which they should be allocated has expired.
9. In the event that a staff member shall receive any remuneration from another board, commission or committee for the staff member's duly authorized attendance, on behalf of the MDLSR at a meeting of the said board, commission or committee, the staff member shall pay to the MDLSR the said remuneration before accepting any remuneration, allowance or expenses from the MDLSR for the staff member's attendance to the external meeting of the board, committee or commission.

"Original Signed" _____
Chief Administrative Officer

01/28/2026 _____
Date

"Original Signed" _____
Reeve

01/28/2026 _____
Date



Appendix A Policy ADM-12-41 – Subsistence and Travel Expense

Current prescribed Canada Revenue Agency Rates for 2026

Mileage: \$0.73 per km for the first 5000 km
\$0.67 per km thereafter
\$0.73 per km for more than 5000 km if an election is made by an individual to include the increased reimbursement for mileage, (that is then subject to income taxation as a taxable benefit)

[Automobile or motor vehicle benefits – Allowances or reimbursements provided to an employee for the use of their own vehicle - Canada.ca](#)

Meals: (based on \$119.00 per day)

Breakfast: \$29.00

Lunch: \$29.00

Supper \$61.00

Private Accommodation Rate: \$50.00 per night

Incidental Allowance Rate: \$17.50 (Travel Expenses Without a Receipt i.e taxi, transit, parking, etc)

[Directive on Travel: Appendix B – Allowances within Canada and the Continental USA - Canada.ca](#)

SPECIAL NOTES/CROSS-REFERENCE:

AMENDMENT DATE: n/a

